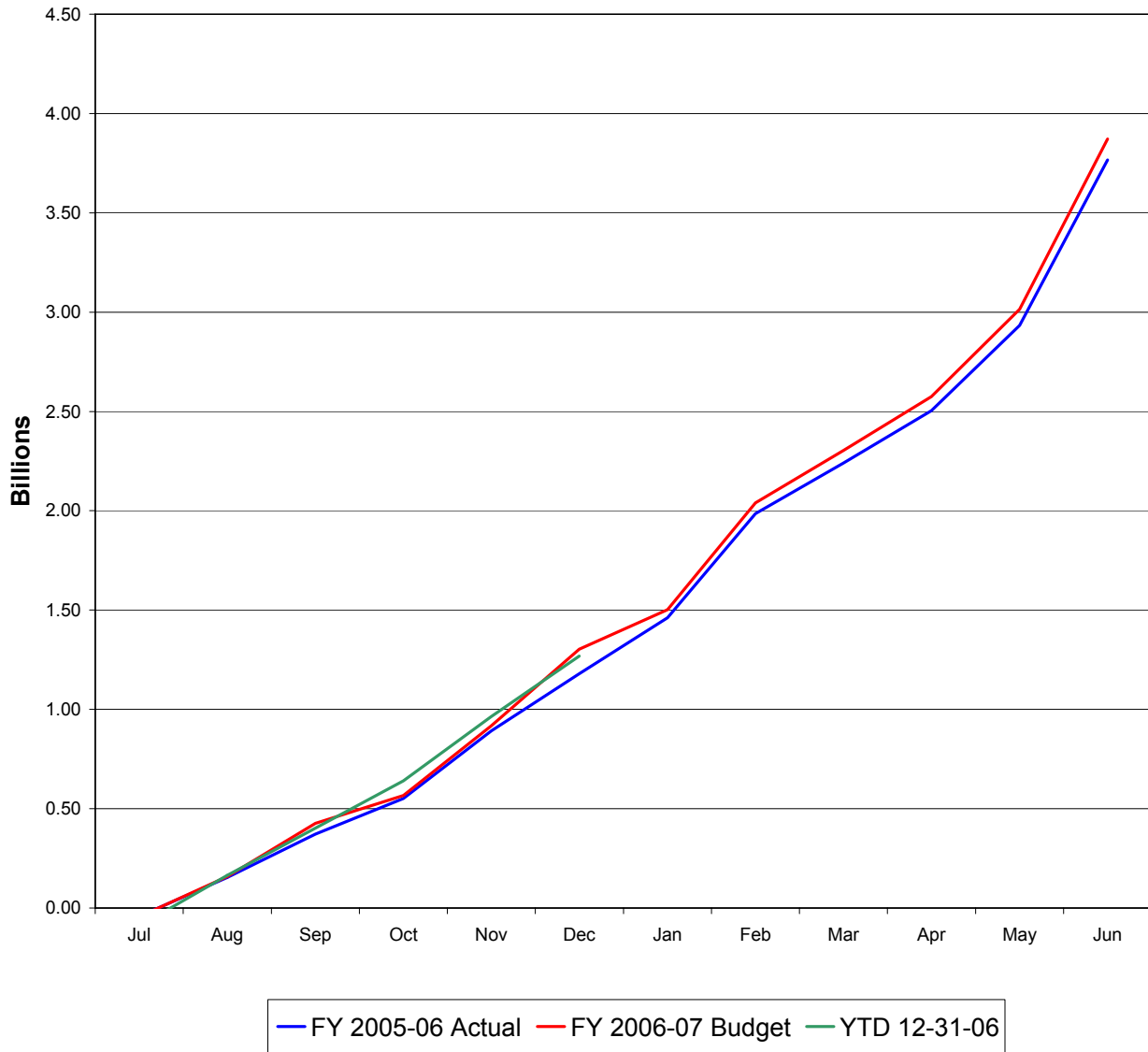


Revenue



TOTAL COUNTY REVENUE (Excluding FBA and Reserves)



	FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 12-31-06 Based on Prior Year Actuals	Actual as of 12-31-06	Variance Actual to Budget as of 12-31-06	Percent Variance Actual to Budget as of 12-31-06
Revenue	3.77	3.87	1.30	1.27	(0.03)	-2.58%
(In Billions of Dollars)						

**Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 12-31-06 Based on Prior Year Actuals	Actual as of 12-31-06	Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*	% Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*
PROGRAM I - PUBLIC PROTECTION							
	GENERAL FUND						
026	District Attorney	63,083,583	70,022,039	21,037,276	19,724,884	(1,312,392)	-6.24%
032	Emergency Management Division	495,946	1,164,724	(39,254)	343,506	382,760	975.08%
041	Grand Jury	440	0	0	0	0	N/A
047	Sheriff Court Operations	34,875,023	41,876,203	(3,455,109)	7,570,140	11,025,249	319.10%
055	Sheriff-Coroner Communications	3,761,072	3,940,928	1,952,592	2,002,049	49,456	2.53%
057	Probation	52,158,364	47,699,722	10,334,518	12,454,878	2,120,360	20.52%
058	Public Defender	3,546,530	3,512,390	797,066	964,087	167,021	20.95%
060	Sheriff-Coroner	343,779,004	397,973,276	142,064,545	128,858,397	(13,206,149)	-9.30%
073	Alternate Defense	4,832,792	5,164,500	1,748,907	1,592,465	(156,442)	-8.95%
081	Trial Courts	40,294,215	39,670,000	16,708,557	16,502,596	(205,961)	-1.23%
	PROGRAM I - GENERAL FUND TOTAL	546,826,967	611,023,782	191,149,099	190,013,002	(1,136,098)	-0.59%
	NON-GENERAL FUND						
103	O.C. Methamphetamine Lab Investigation Team	1,228,953	872,319	259,637	179,671	(79,966)	-30.80%
109	County Automated Fingerprint Identification	771,625	813,000	314,862	327,517	12,655	4.02%
116	Narcotic Forfeiture and Seizure	566,639	275,000	73,149	93,011	19,861	27.15%
118	Sheriff - Regional Narcotics Suppression Program	4,387,605	2,777,718	1,234,819	1,502,368	267,549	21.67%
122	Motor Vehicle Theft Task Force	2,669,664	2,728,000	1,391,918	1,382,214	(9,704)	-0.70%
12H	Proposition 64 - Consumer Protection	495,958	420,000	255,920	359,058	103,138	40.30%
12J	DNA Identification Fund	497,872	596,000	216,951	239,725	22,774	10.50%
132	Sheriff's Narcotics Program	813,487	565,000	134,311	81,250	(53,061)	-39.51%
134	Orange County Jail	1,609,638	1,195,000	458,312	689,763	231,451	50.50%
13B	Traffic Violator	680,401	570,000	291,169	396,926	105,757	36.32%
13J	Children's Waiting Room	370,234	275,000	83,737	163,772	80,035	95.58%
13P	State Criminal Alien Assistance Program (SCAAP)	7,578,636	550,000	500,210	553,170	52,960	10.59%
13R	Sheriff-Coroner Replacement & Maintenance	8,856,412	7,843,877	81,827	597,775	515,948	630.54%
141	Sheriff's Substation Fee Program	118,007	6,952,679	2,747,844	66,464	(2,681,380)	-97.58%
143	Jail Commissary	7,667,325	6,807,000	3,299,734	3,655,798	356,064	10.79%
144	Inmate Welfare	6,636,941	4,648,886	392,072	2,146,647	1,754,575	447.51%
14B	County Public Safety Sales Tax Excess Revenue	27,331,998	2,000,000	100,129	2,129,534	2,029,405	2026.79%
14D	CAL-ID Operational Costs	46,396	30,000	10,686	25,327	14,640	137.00%
14E	CAL-ID System Costs	2,972,957	2,800,000	809,387	976,321	166,934	20.62%
14G	Sheriff's Supplemental Law Enforcement Service	1,098,405	1,261,967	1,204,849	1,281,482	76,633	6.36%
14H	DA's Supplemental Law Enforcement Service	884,729	1,040,064	1,013,409	1,022,662	9,254	0.91%
14L	Local Law Enforcement Block Grant	260	0	0	0	0	N/A
14Q	Sheriff-Coroner Construction and Facility Development	14,806,819	17,229,893	(2,415,551)	796,571	3,212,122	132.98%
14R	Ward Welfare	79,479	112,000	0	0	0	N/A

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 12-31-06 Based on Prior Year Actuals	Actual as of 12-31-06	Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*	% Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*
14U	Court Facilities	1,167,488	1,150,000	460,269	457,483	(2,786)	-0.61%
15N	Delta Special Revenue	22,487	6,000	1,863	10,772	8,909	478.28%
	PROGRAM I - NON-GENERAL FUND TOTAL	93,360,415	63,519,403	12,921,515	19,135,281	6,213,766	48.09%
	TOTAL PROGRAM I	640,187,381	674,543,185	204,070,614	209,148,283	5,077,669	2.49%
	PROGRAM II - COMMUNITY SERVICES						
	GENERAL FUND						
012	Community Services Agency	11,087,951	11,133,158	2,523,327	1,709,043	(814,283)	-32.27%
027	Department of Child Support Services	54,741,975	58,173,527	15,469,931	13,031,534	(2,438,397)	-15.76%
029	Public Administrator/Public Guardian	3,038,369	2,692,944	1,155,169	1,047,085	(108,083)	-9.36%
042	Health Care Agency	395,688,329	440,087,141	167,670,501	149,796,393	(17,874,108)	-10.66%
063	Social Services Agency	371,056,415	388,578,293	109,545,044	110,829,344	1,284,300	1.17%
064	In-Home Supportive Services (IHSS)	17,463,747	19,637,995	10,117,331	6,158,661	(3,958,671)	-39.13%
065	CalWorks Family Group / Unemployed Parents	103,822,341	95,320,696	39,926,183	41,903,091	1,976,908	4.95%
066	Aid to Families with Dependent Children - Foster Care	91,344,556	95,699,079	38,827,833	36,227,498	(2,600,335)	-6.70%
067	Aid to Refugees	375,093	260,862	69,589	143,381	73,792	106.04%
069	General Relief	857,701	753,078	368,681	329,802	(38,879)	-10.55%
	PROGRAM II - GENERAL FUND TOTAL	1,049,476,476	1,112,336,773	385,673,589	361,184,010	(24,489,580)	-6.35%
	NON-GENERAL FUND						
102	Santa Ana Regional Centre Lease Conveyance	1,869,552	1,436,686	4,999	48,053	43,054	861.26%
117	O.C. Housing Authority - Operating Reserves	814,458	445,146	190,969	396,049	205,080	107.39%
123	Dispute Resolution Program	690,912	750,000	341,624	320,193	(21,431)	-6.27%
124	Domestic Violence Program	804,425	812,000	355,831	401,428	45,597	12.81%
12C	Child Support Program Development	5,381,966	324,890	0	223,588	223,588	N/A
12S	SSA Donations & Fees	4,408,018	952,000	0	596,308	596,308	N/A
12W	Wraparound Program	21,597,109	9,017,711	0	5,100,802	5,100,802	N/A
136	Community Social Programs	7,263	0	0	0	0	N/A
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	4,489,635	3,155,628	649,415	377,831	(271,585)	-41.82%
13N	Orange County Tobacco Settlement	28,237,181	28,513,900	348,951	259,015	(89,936)	-25.77%
13S	Emergency Medical Services	6,154,413	6,630,687	1,914,638	1,802,362	(112,276)	-5.86%
13T	HCA Purpose Restricted Revenues	741,103	625,000	247,388	379,948	132,561	53.58%
13U	HCA Interest Bearing Purpose Restricted Revenue	703,842	465,000	134,816	316,206	181,390	134.55%
13W	HCA Realignment	3,500,000	1,000,000	0	0	0	N/A
13X	Substance Abuse & Crime Prevention Act Fund	9,780,047	7,975,067	0	8,250,033	8,250,033	N/A
13Y	Mental Health Services Act	1,109,262	25,522,200	0	610,452	610,452	N/A
13Z	Bioterrorism Center For Disease Control	3,192,252	3,965,517	0	877,915	877,915	N/A

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 12-31-06 Based on Prior Year Actuals	Actual as of 12-31-06	Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*	% Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*
146	Workforce Investment Act	9,495,561	14,965,329	4,769,820	2,942,796	(1,827,024)	-38.30%
147	HGI Bio Tech Grant	55,305	989,750	251,939	84,798	(167,141)	-66.34%
14T	Facilities Development and Maintenance	4,451,890	3,126,716	2,508,748	6,768,446	4,259,698	169.79%
14W	Welfare-to-Work	2	0	0	0	0	N/A
15A	OCDA Santa Ana Heights 1993 Bond Issue	713,444	451,094	187,591	341,208	153,617	81.89%
15B	CEO Single Family Housing	1,011,763	245,000	50,549	176,278	125,729	248.73%
15E	OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing	6,410	7,800	2,851	35,392	32,541	1141.59%
15G	Housing and Community Services	19,536,799	38,941,969	15,169,619	6,236,399	(8,933,220)	-58.89%
15H	CalHome Program Reuse	545,008	0	0	77,692	77,692	N/A
15M	OCHA Admin Fee Reserves 2004	1	0	0	0	0	N/A
15U	Strategic Priority Affordable Housing	0	128,000	N/A	0	N/A	N/A
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	5,062,800	6,025,373	278,116	621,498	343,382	123.47%
173	OCDA Santa Ana Heights - Surplus	1,405,787	1,220,000	(368,316)	(150,863)	217,453	59.04%
411	OCDA (NDAPP) Projects, 1992 Issue A	63,514	25,000	16,190	42,576	26,387	162.98%
412	OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	116,695	95,000	35,754	62,397	26,643	74.52%
413	OCDA (NDAPP) Projects, 1992 Issue B	50,642	12,000	5,561	30,010	24,449	439.66%
414	OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	114,400	90,000	39,183	28,228	(10,955)	-27.96%
425	OCDA Neighborhood Preservation & Development - Construction	32,871	20,000	11,115	19,098	7,983	71.83%
428	OCDA (NDAPP) - Surplus	785,970	800,000	(370,108)	(347,967)	22,141	5.98%
590	In-Home Supportive Services Public Authority	534,585	804,266	363,194	472,823	109,630	30.18%
	PROGRAM II - NON-GENERAL FUND TOTAL	137,464,885	159,538,729	27,140,436	37,400,992	10,260,555	37.81%
	TOTAL PROGRAM II	1,186,941,361	1,271,875,502	412,814,026	398,585,001	(14,229,024)	-3.45%
	PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES						
	GENERAL FUND						
034	Watershed & Coastal Resources Division	10,849,600	18,910,278	2,079,624	2,182,032	102,408	4.92%
040	Utilities	2,113,163	2,044,316	897,920	1,414,111	516,191	57.49%
080	Resources And Development Management Department	32,232,234	41,520,604	12,453,363	8,697,804	(3,755,559)	-30.16%
	PROGRAM III - GENERAL FUND TOTAL	45,194,997	62,475,198	15,430,907	12,293,946	(3,136,960)	-20.33%
	NON-GENERAL FUND						
106	County Tidelands - Newport Bay	3,693,908	3,596,406	1,414,249	1,608,279	194,029	13.72%
108	Dana Point Tidelands	24,662,346	96,620,900	48,034,318	11,866,284	(36,168,034)	-75.30%
113	Building and Safety	10,194,309	8,305,841	3,606,941	4,746,769	1,139,828	31.60%
114	Fish and Game Propagation	6,130	5,650	2,947	4,853	1,907	64.71%
115	Road	44,126,062	70,433,106	27,905,304	25,736,593	(2,168,711)	-7.77%
119	Public Library - Capital	2,057,669	8,432,196	345,418	3,745,047	3,399,629	984.21%

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 12-31-06 Based on Prior Year Actuals	Actual as of 12-31-06	Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*	% Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*
120	Public Library	35,141,859	37,674,361	15,305,062	15,206,163	(98,899)	-0.65%
128	Survey Monument Preservation	70,781	82,600	38,825	33,855	(4,971)	-12.80%
129	Off-Highway Vehicle Fees	10,072	63,400	59,702	138,290	78,587	131.63%
12K	Dana Point Marina DBW Loan Reserve	362,250	547,418	0	7,504	7,504	N/A
137	Parking Facilities	5,167,735	5,324,800	3,287,757	3,439,466	151,709	4.61%
140	Air Quality Improvement	165,927	152,088	45,344	51,559	6,215	13.71%
148	Foothill Circulation Phasing Plan	3,402,515	14,235,415	1,210,027	302,502	(907,525)	-75.00%
15K	Limestone Regional Park Mitigation Endowment	12,209	8,756	3,952	7,172	3,220	81.49%
274	IWMD Corrective Action Escrow	41,183	54,000	19,207	22,533	3,326	17.31%
275	IWMD - Environmental Reserve	8,118,092	8,990,192	2,845,185	2,973,874	128,689	4.52%
277	IWMD - Rate Stabilization	5,070,755	3,100,000	185,299	555,808	370,509	199.95%
279	IWMD - Landfill Post-Closure Maintenance	3,674,447	9,462,032	3,365,280	1,999,226	(1,366,054)	-40.59%
280	Airport - Operating Enterprise	110,020,504	107,696,022	52,213,269	55,347,279	3,134,010	6.00%
281	John Wayne Airport Construction	5,030,289	116,421,280	0	53,850	53,850	N/A
283	John Wayne Airport Debt Service	21,156,939	37,767,125	17,493,088	17,311,622	(181,466)	-1.04%
284	Frank R. Bowerman/Bee Canyon Landfill Escrow	3,307,126	3,743,122	1,056,563	1,128,952	72,390	6.85%
285	IWMD Bankruptcy Recovery Plan	22,041,554	21,476,800	8,606,051	9,086,228	480,176	5.58%
286	Brea-Olinda Landfill Escrow	4,491,167	5,117,996	1,532,068	1,743,975	211,907	13.83%
287	Prima Deshecha Landfill Escrow	1,548,455	1,762,603	542,115	575,480	33,365	6.15%
288	Santiago Canyon Landfill Escrow	65,701	0	0	0	0	N/A
299	Integrated Waste Management Department Enterprise	111,190,357	95,105,016	37,159,310	45,780,924	8,621,614	23.20%
400	Flood Control District	76,477,126	69,893,707	28,344,624	51,750,673	23,406,049	82.58%
403	Santa Ana River Environmental Enhancement	11,903	3,000	1,451	6,899	5,448	375.32%
404	Flood Control District - Capital	8,672,457	9,055,000	4,232,850	9,332,896	5,100,047	120.49%
405	Harbors, Beaches and Parks CSA No. 26	57,653,207	69,610,250	27,234,163	24,853,285	(2,380,878)	-8.74%
406	Harbors, Beaches & Parks Capital	13,136,807	35,330,337	0	2,159,489	2,159,489	N/A
459	North Tustin Landscape & Lighting Assessment District	470,772	476,243	196,780	219,267	22,486	11.43%
468	County Service Area #13 - La Mirada	2,849	3,032	1,251	1,364	113	9.02%
475	County Service Area #20 - La Habra	11,154	9,539	3,765	5,920	2,155	57.25%
477	County Service Area #22 - East Yorba Linda	40,818	42,685	19,228	19,396	168	0.87%
	PROGRAM III - NON-GENERAL FUND TOTAL	581,307,434	840,602,918	286,311,393	291,823,275	5,511,882	1.93%
	TOTAL PROGRAM III	626,502,430	903,078,116	301,742,300	304,117,221	2,374,922	0.79%

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(Excluding FBA and Reserves)**

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PROGRAM IV - GENERAL GOVERNMENT SERVICES							
	GENERAL FUND						
002	Assessor	11,950,381	7,464,357	(6,488,883)	(11,200,821)	(4,711,938)	-72.62%
003	Auditor-Controller	7,264,317	7,615,303	3,426,880	3,348,227	(78,653)	-2.30%
006	Board of Supervisors - 1st District	203	0	0	0	0	N/A
007	Board of Supervisors - 2nd District	3	0	0	0	0	N/A
008	Board of Supervisors - 3rd District	3	0	0	0	0	N/A
009	Board of Supervisors - 4th District	35	0	0	0	0	N/A
010	Board of Supervisors - 5th District	3	0	0	5,670	5,670	N/A
011	Clerk of the Board	157,379	144,327	5,930	45,462	39,532	666.62%
017	County Executive Office	2,093,518	2,286,797	828,413	873,414	45,001	5.43%
025	County Counsel	1,785,755	1,510,000	634,599	804,573	169,973	26.78%
031	Registrar of Voters	2,321,042	29,049,391	2,656,321	15,897,617	13,241,296	498.48%
054	Human Resources Department	45,360	6,000	3,118	804	(2,314)	-74.23%
059	Clerk-Recorder	15,488,880	16,621,494	8,522,631	7,976,499	(546,132)	-6.41%
074	Treasurer-Tax Collector	9,896,743	10,187,277	2,281,051	1,680,252	(600,799)	-26.34%
079	Internal Audit	39,338	37,440	762	12,949	12,187	1599.05%
	PROGRAM IV - GENERAL FUND TOTAL	51,042,958	74,922,386	11,870,824	19,444,647	7,573,823	63.80%
	NON-GENERAL FUND						
107	Remittance Processing Equipment Replacement	76,135	68,478	31,122	44,822	13,700	44.02%
127	Property Tax Admin State Grant	416,146	203,406	76,639	170,508	93,869	122.48%
12D	Clerk Recorder's Special Revenue Fund	4,989,315	4,927,629	2,736,589	2,124,482	(612,107)	-22.37%
12P	Assessor Property Characteristics Revenue	568,014	55,000	0	54,571	54,571	N/A
135	Real Estate Development Program	399,318	389,727	230,639	259,613	28,973	12.56%
	PROGRAM IV - NON-GENERAL FUND TOTAL	6,448,928	5,644,240	3,074,988	2,653,995	(420,993)	-13.69%
	TOTAL PROGRAM IV	57,491,886	80,566,626	14,945,812	22,098,642	7,152,830	47.86%
PROGRAM V - CAPITAL IMPROVEMENTS							
	GENERAL FUND						
036	Capital Projects	5,396,438	47,614,533	8,227,029	1	(8,227,029)	-100.00%
	PROGRAM V - GENERAL FUND TOTAL	5,396,438	47,614,533	8,227,029	1	(8,227,029)	-100.00%

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	NON-GENERAL FUND						
104	Criminal Justice Facilities - Accumulative Capital Outlay	5,278,473	4,302,029	1,471,499	2,383,473	911,974	61.98%
105	Courthouse Temporary Construction	4,437,575	3,530,076	1,348,254	1,828,294	480,040	35.60%
112	County Infrastructure Project	189,933	170,000	61,100	102,263	41,163	67.37%
15L	800 MHz CCCS	2,720,654	3,043,848	370,251	1,512,136	1,141,886	308.41%
424	Aliso Viejo CFD 88-1 (A of 1992) - Construction	214,222	200,000	70,024	116,445	46,420	66.29%
429	Arbitrage Rebate	56,856	77,000	27,423	30,748	3,325	12.12%
431	Special Assessment-Top of the World Improvement	2,118	0	0	1,245	1,245	N/A
480	CFD 99-1 Series A of 1999 Ladera - Construction	14,557	0	0	7,348	7,348	N/A
481	Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction	63,470	50,000	21,114	31,121	10,006	47.39%
483	Rancho Santa Margarita CFD 86-1(A) -Construction	7,326	0	0	4,057	4,057	N/A
486	Ladera CFD 2002-01 Construction	1,092,560	200,000	79,018	388,569	309,551	391.75%
497	Lomas Laguna CFD 88-2 - Construction	14,129	10,000	3,578	7,866	4,289	119.87%
498	Foothill Ranch CFD 87-4 (A) 1997 - Construction	1	0	0	0	0	N/A
510	Baker Ranch CFD 87-6 - Construction	18,965	15,000	5,367	10,553	5,186	96.63%
514	Santa Teresita CFD 87-9 - Construction	2,386	2,000	715	1,327	612	85.55%
522	Newport Coast AD 01-1 Construction Group 2	2,254,234	0	0	35,192	35,192	N/A
524	Assessment District 01-1 Newport Coast IV - Constructruction	177,944	80,000	35,555	74,731	39,176	110.19%
528	Mission Viejo CFD 87-3 (A of 1990) -Construction	12,486	0	0	306	306	N/A
529	CFD 2004-1 Ladera Construction	2,561,901	600,000	214,540	1,348,648	1,134,108	528.62%
531	Newport Coast AD 01-1 Construction '06 Variables	15,840,125	95,000	0	242,316	242,316	N/A
532	CFD 01-1 Ladera - Construction	338,113	155,000	55,471	142,502	87,032	156.90%
542	Santa Teresita CFD 87-9 (A of 1991) - Construction	4,282	2,000	543	2,476	1,933	355.80%
546	CFD 00-1 (Series A of 2000) Ladera -Construction	58,051	15,000	5,430	31,349	25,919	477.31%
550	Assessment District 92-1 Newport Ridge - Construction	15,893	2,500	2,160	12,125	9,966	461.45%
552	Assessment District 92-1 Newport Ridge (B) - Construction	110,934	100,000	47,322	66,173	18,851	39.84%
553	Foothill Ranch CFD 87-4 (A of 1994) - Construction	302,715	10,000	113	7,464	7,350	6476.97%
554	CFD 2003-1 Ladera Construction	1,546,687	400,000	150,483	797,353	646,870	429.86%
556	Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction	2,572	2,000	712	1,401	689	96.87%
558	Coto de Caza CFD 87-8 (A of 1994) - Construction	34,979	1,000	11	1,282	1,272	11943.80%
	PROGRAM V - NON-GENERAL FUND TOTAL	37,374,142	13,062,453	3,970,683	9,188,765	5,218,082	131.42%
	TOTAL PROGRAM V	42,770,580	60,676,986	12,197,712	9,188,765	(3,008,947)	-24.67%

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 12-31-06 Based on Prior Year Actuals	Actual as of 12-31-06	Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*	% Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*
PROGRAM VI - DEBT SERVICE							
	GENERAL FUND						
016	2005 Lease Revenue Refunding Bonds	70,084,228	71,266,458	20,342,514	27,550,198	7,207,684	35.43%
019	Capital Acquisition Financing	5,428,717	6,064,064	0	0	0	N/A
021	2005 Refunding Recovery Bonds	155,650,646	300,000	0	6,716	6,716	N/A
022	Prepaid Pension Obligation	105,990,520	0	0	0	0	N/A
PROGRAM VI - GENERAL FUND TOTAL		337,154,111	77,630,522	20,342,514	27,556,914	7,214,400	35.46%
	NON-GENERAL FUND						
15J	Pension Obligation Bonds Debt Service	12,874,774	8,205,523	7,766,614	7,387	(7,759,227)	-99.90%
15P	Refunding Recovery Bonds	5,127,031	0	0	0	0	N/A
15Q	Pension Obligation Bond Amortization	23,116,257	16,000,000	0	0	0	N/A
15W	1996 Recovery Certificates of Participation (A)	129,538	40,000	14,231	70,831	56,601	397.74%
172	OCDA Debt Service (Santa Ana Heights)	10,836,311	10,491,803	4,642,135	4,245,429	(396,707)	-8.55%
427	OCDA (NDAPP) - Debt Service	18,518,376	16,617,418	6,482,280	8,845,014	2,362,733	36.45%
433	Golden Lantern Reassessment District 94-1 Debt Service	1,629,772	1,530,000	650,732	78,839	(571,893)	-87.88%
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	24,817,691	1,615,000	46,129	529,045	482,916	1046.87%
482	Special Mello-Roos Reserve	329,368	250,000	89,432	183,284	93,852	104.94%
484	Rancho Santa Margarita CFD 86-2 - Debt Service	1,769,714	1,745,000	713,051	691,545	(21,506)	-3.02%
487	Ladera CFD 2002-01 Debt Service	4,148,732	4,040,000	1,574,664	1,524,397	(50,267)	-3.19%
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	2,969,146	2,885,000	1,071,251	1,178,216	106,964	9.98%
490	Dimensions/Serrano Creek CFD 87-1 - Debt Service	938,188	725,000	212,827	265,092	52,265	24.56%
492	Mission Viejo CFD 87-3 (A) - Debt Service	4,586,355	4,510,000	1,934,591	2,001,993	67,402	3.48%
494	Aliso Viejo CFD 88-1 - Debt Service	18,075,410	17,125,000	6,854,693	6,287,550	(567,143)	-8.27%
496	Lomas Laguna CFD 88-2 - Debt Service	202,017	190,000	80,716	90,949	10,233	12.68%
501	Rancho Santa Margarita CFD 87-5(A) - Debt Service	824,306	805,000	342,083	358,589	16,506	4.83%
503	Portola Hills CFD 87-2(A) - Debt Service	2,488,461	2,250,000	896,595	966,046	69,452	7.75%
505	Foothill Ranch CFD 87-4 - Debt Service	7,337,640	7,230,083	2,733,274	2,993,243	259,969	9.51%
507	Irvine Coast Assessment District 88-1 - Debt Service	5,130,137	4,560,000	2,006,799	2,377,920	371,121	18.49%
509	Rancho Santa Margarita CFD 87-5B - Debt Service	2,359,299	2,250,000	953,280	1,037,839	84,559	8.87%
511	Baker Ranch CFD 87-6 - Debt Service	1,153,410	950,000	293,833	226,582	(67,252)	-22.89%
513	Coto de Caza CFD 87-8 - Debt Service	2,637,679	2,550,000	1,068,168	1,136,198	68,030	6.37%
515	Santa Teresita CFD 87-9 - Debt Service	689,445	670,000	203,476	207,045	3,569	1.75%
516	Assessment Dist 01-1 Ziani Project-Debt Service	570,681	550,000	235,947	258,481	22,533	9.55%
517	Rancho Santa Margarita CFD 87-5C - Debt Service	1,367,319	1,325,000	550,305	599,742	49,437	8.98%
519	Los Alisos CFD 87-7 - Debt Service	1,809,850	1,735,000	411,920	515,307	103,387	25.10%
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	1,115,926	1,070,000	417,154	437,964	20,810	4.99%
523	Newport Coast AD 01-1 Group 2 Debt Service	9,400,766	800,000	0	246,350	246,350	N/A
525	Assessment District 01-1 Newport Coast IV - Debt Service	5,918,725	25,000	77	85,062	84,985	110784.58%

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 12-31-06 Based on Prior Year Actuals	Actual as of 12-31-06	Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*	% Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*
52T	Newport Coast AD 01-1 Conversion #1 DS	1,376,970	1,340,000	437,776	562,261	124,486	28.44%
530	CFD 2004-1 Ladera Debt Service	4,419,856	4,350,000	931,153	1,225,839	294,686	31.65%
533	CFD 01-1 Ladera - Debt Service	35,547,050	2,070,000	51,187	697,841	646,654	1263.32%
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	31,731,487	2,020,000	53,357	657,304	603,947	1131.90%
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	1,166,935	1,140,000	340,435	484,880	144,445	42.43%
551	Assessment District 92-1 Newport Ridge - Debt Service	736,400	710,000	214,514	239,755	25,240	11.77%
555	CFD 2003-1 Ladera Debt Service	3,558,827	3,425,000	1,245,189	1,328,715	83,525	6.71%
599	O. C. Special Financing Authority Debt Service	44,529,402	40,385,532	21,152,270	21,902,445	750,175	3.55%
	PROGRAM VI - NON-GENERAL FUND TOTAL	295,939,252	168,180,359	66,672,140	64,544,977	(2,127,163)	-3.19%
	TOTAL PROGRAM VI	633,093,362	245,810,881	87,014,654	92,101,891	5,087,237	5.85%
	PROGRAM VII - INSURANCE, RESERVES & MISC						
	GENERAL FUND						
004	Miscellaneous	238,840,446	292,329,455	126,156,710	90,417,424	(35,739,287)	-28.33%
056	Employee Benefits	1,119,282	1,332,471	2,181,399	1,800,537	(380,862)	-17.46%
	PROGRAM VII - GENERAL FUND TOTAL	239,959,728	293,661,926	128,338,110	92,217,961	(36,120,149)	-28.14%
	NON-GENERAL FUND						
13A	Litigation Reserve - Escrow Agent FTCI	7,589	3,000	1,067	4,150	3,082	288.80%
145	Revenue Neutrality	3,946,459	3,360,904	175,268	383,005	207,738	118.53%
14A	Option B Pool Participants Registered Warrants	854,236	800	0	366	366	180783.41%
14C	Class B-27 Registered Warrants	89	30,030	10,661	49	(10,612)	-99.54%
14F	Deferred Compensation Reimbursement (HR)	83,070	100,602	36,150	41,796	5,646	15.62%
14X	Tobacco Settlement	79,468	50,000	19,145	29,890	10,745	56.12%
14Y	Indemnification Reserve	47,115	25,316	9,007	25,763	16,756	186.04%
14Z	Litigation Reserve	149,364	70,000	24,903	81,672	56,769	227.95%
15S	Designated Special Revenue	5,530,289	3,032,803	0	0	0	N/A
15Z	Plan of Adjustment Available Cash	6,789,258	8,801,968	66,921	63,116	(3,805)	-5.69%
289	Information Technology Internal Service Fund	45,433,361	49,678,699	22,442,951	21,299,208	(1,143,742)	-5.10%
290	Health Maintenance Organization Health Plans ISF	85,090,098	86,156,304	44,294,527	41,141,647	(3,152,880)	-7.12%
291	Unemployment Insurance Internal Service Fund	2,059,454	1,697,450	832,237	886,254	54,017	6.49%
292	Self-Insured PPO Health Plans ISF	63,512,353	59,894,219	30,163,779	30,637,756	473,977	1.57%
293	Workers' Compensation Internal Service Fund	51,148,705	42,501,856	14,093,113	20,519,288	6,426,176	45.60%
294	Property and Casualty Risk Internal Service Fund	24,525,507	25,270,110	5,840,694	710,919	(5,129,776)	-87.83%
295	Retiree Medical Internal Service Fund	18,765,287	28,533,242	11,154,964	15,111,671	3,956,707	35.47%
296	Transportation Internal Service Fund	20,459,845	22,310,395	7,598,250	7,019,376	(578,874)	-7.62%
297	Reprographics Internal Service Fund	3,676,483	4,784,384	2,266,985	1,569,378	(697,607)	-30.77%

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 12-31-06 Based on Prior Year Actuals	Actual as of 12-31-06	Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*	% Variance Actual to Budget as of 12-31-06 Fav/(Unfav)*
298	Self-Insured Benefits Internal Service Fund	3,541,048	3,598,155	1,598,901	1,590,153	(8,747)	-0.55%
29Z	Life Insurance Internal Service Fund	3,949,173	1,028,021	878,671	468,613	(410,058)	-46.67%
	PROGRAM VII - NON-GENERAL FUND TOTAL	339,648,252	340,928,258	141,508,196	141,584,071	75,875	0.05%
	TOTAL PROGRAM VII	579,607,980	634,590,184	269,846,305	233,802,031	(36,044,274)	-13.36%
	GENERAL FUND TOTAL	2,275,051,674	2,279,665,120	761,032,072	702,710,480	(58,321,592)	-7.66%
	NON-GENERAL FUND TOTAL	1,491,543,307	1,591,476,360	541,599,351	566,331,355	24,732,004	4.57%
	TOTAL ALL FUNDS	3,766,594,981	3,871,141,480	1,302,631,423	1,269,041,835	(33,589,588)	-2.58%

Source: FS17A101 Revenue Budget to Actual

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**Variance Explanations for Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

AGENCY/DEPARTMENT		VARIANCE EXPLANATION
PROGRAM I - PUBLIC PROTECTION		
GENERAL FUND		
026	District Attorney	Variance is due to timing of revenue receipts compared to prior fiscal year. Variance will be reconciled by year-end.
032	Emergency Management Division	The Actual as of 12/31/06 is higher, due to early realization of Nuclear Power Preparedness and Emergency Management Performance Grant revenue compared to the 2nd Quarter of FY 2005-06.
047	Sheriff Court Operations	The Budget as of 12/31/06 based on Prior Year Actuals is lower due to a delay in FY 2004-05 Court Security billings, which was processed in FY 2005-06. Processing of monthly Superior Court billings for FY 2005-06 was also delayed until 3rd Quarter awaiting an agreement to be reached on the MOU.
057	Probation	Prior year actual revenue basis is understated due to latency in state funding, approval and implementation of Juvenile Probation Camps Funding (approximately \$16 million annually). Revenue recognition is progressing as planned in FY 06-07.
058	Public Defender	PD Fee collections were slightly above normal for the first two quarters of the fiscal year.
060	Sheriff-Coroner	The variance calculation presented includes the impact of year-end operating transfers, prior year actual and current year planned (object 7811). The timing and actual realization of these receipts fluctuate each year based upon operations and distort the calculation. If excluded, anticipated revenues would be projected at 36.07% of modified budget (\$130,017,570 vs. \$142,064,545) for a variance of \$1.85 million dollars. These are reasonable realizations for this point in time as revenues such as grant revenues, State reimbursements and contract partner billings are generally received in arrears. Actual revenue at December 31, 2006 is approximately \$6.1 million above the same period last fiscal year due to (1) early collection of Federal grants (\$2.2M), (2) increased Prop 172 receipts (\$3.5M) and (3) other changes, insignificant individually, such as partial prepayment of FY 05-06 SB90 mandated claims by the State, reinstituted STC reimbursement, etc.
NON-GENERAL FUND		
118	Sheriff - Regional Narcotics Suppression Program	The Actual as of 12/31/06 is higher due to realizing increased Interest revenue and Federal High Intensity Drug Trafficking Areas (HIDTA) revenue.
12H	Proposition 64 - Consumer Protection	Unanticipated increases in fines and fees revenues.
134	Orange County Jail	The Revenue Actual as of 12/31/06 is higher than the Budget at 12/31/06 based on Prior Year Actuals due to increased Court Fines revenue, resulting in an increase in Interest Earnings.
13B	Traffic Violator	The Revenue Actual as of 12/31/06 is higher than the Budget at 12/31/06 based on Prior Year Actuals due to an increase in Interest Earnings, as a result of an increased cash balance.
13R	Sheriff-Coroner Replacement & Maintenance	The Revenue Actual as of 12/31/06 is higher than the Budget at 12/31/06 based on Prior Year Actuals due to an increase in Interest Earnings as a result of Operating Transfers totaling \$7.2 million that had occurred during the 3rd Quarter of FY 2005-06.
141	Sheriff's Substation Fee Program	The Actual as of 12/31/06 is lower due to project deferred to future years.
143	Jail Commissary	The Revenue Actual as of 12/31/06 is higher due to a revenue increase from sales to inmates as a result of increased inmate population from the Theo Lacy Expansion.
144	Inmate Welfare	The Budget at 12/31/06 based on Prior Year Actuals is lower due to the FY 2004-05 profit transfer not occurring until the 3rd Quarter of FY 2005-06.
14B	County Public Safety Sales Tax Excess Revenue	Increase in interest revenue due to greater than anticipated cash balance resulting from prior year savings in the Sheriff and District Attorney budgets.
14E	CAL-ID System Costs	The Revenue Actual as of 12/31/06 is higher than the Budget at 12/31/06 based on Prior Year Actuals due to an increase in the cash balance through the collection of DMV Fees, resulting in an increase in the Interest Earnings.
14Q	Sheriff-Coroner Construction and Facility Development	The Budget at 12/31/06 based on Prior Year Actuals is lower due to the FY 2004-05 Operating Transfer Ins to Fund 14Q not occurring until after the 2nd Quarter of FY 2005-06.

Source: County agencies/departments

**Variance Explanations for Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

AGENCY/DEPARTMENT		VARIANCE EXPLANATION
PROGRAM II - COMMUNITY SERVICES		
GENERAL FUND		
012	Community Services Agency	Outstanding FY 05-06 year-end accruals less at the same time this fiscal year than previous fiscal year.
027	Department of Child Support Services	The actual expenditures included on the claim submitted for the same period in 06-07 was lower than the 05-06 claim by the amount of the variance.
042	Health Care Agency	Realignment VLF for FY 06-07 spreads to Social Services monthly rather than quarterly (no impact to final fiscal year projections). The timing on Tobacco Settlement Revenue and State funding allocation bookings vary from year-to-year (no impact to final fiscal year projections).
063	Social Services Agency	Revenue in FY 2006-07 is higher than FY 2005-06 due to the net result of the receipt of more deferred revenue in FY 2006-07 than in FY 2005-06.
064	In-Home Supportive Services (IHSS)	Revenue is lower due to a \$2.8 million payment in one-time realignment revenue for past caseload growth which booked in FY 2005-06 and is not duplicated in FY 2006-07.
065	CalWorks Family Group / Unemployed Parents	The average cost per case has increased in FY 2006-07 resulting in higher claims and more revenue than in FY 2005-06. The increase is caused by cost of living and other rate increases imposed by the State.
066	Aid to Families with Dependent Children - Foster Care	Less revenue to date is a result of additional realignment revenue received in FY 2005-06 for past caseload growth not duplicated in FY 2006-07.
NON-GENERAL FUND		
117	O.C. Housing Authority - Operating Reserves	Greater interest earned than expected compared to previous year due to current year spending at a slower pace than previous year; receipt of approximately \$38K in Miscellaneous Revenue of available cash for distribution to B-13 claimants associated with County's Plan of Adjustment.
12C	Child Support Program Development	New budgeted Fund 12C approved by the Board in FY 05-06 2nd Quarter Report.
12S	SSA Donations & Fees	12S was not established until the 2nd quarter of FY 2005-06 to replace various Trust Funds in accordance with GASB 34.
12W	Wraparound Program	12W was not established until the 3rd quarter of FY 2005-06 to replace the Wraparound Trust Fund in accordance with GASB 34.
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	Medi-Cal Administrative Activities and Targeted Case Management funds are not paid consistently by the State from year to year.
13T	HCA Purpose Restricted Revenues	Timing of payments made to this fund vary from year to year.
13U	HCA Interest Bearing Purpose Restricted Revenue	Revenues booked to date for FY 2006-07 are interest earned on cash balances.
13X	Substance Abuse & Crime Prevention Act Fund	Variance is due to difference in State allocation of Prop. 36 funds. First allocation of Prop. 36 funds for FY 2005-06 was January 2006. In the current year, the first allocation of Prop. 36 funds was received in September 2006.
13Y	Mental Health Services Act	Revenues booked to date for FY 2006-07 are interest earned on deferred revenue cash balances; FY 2005-06 was the first year of operation for this fund, with no balances in the earlier part of the year generating interest.
13Z	Bioterrorism Center For Disease Control	FY 2006-07 is the first full year of operation for this fund.
146	Workforce Investment Act	This variance is due to the delay of reimbursements from State and Federal revenue sources as a result of the tardiness in invoicing from contract providers.
147	HGI Bio Tech Grant	This fund was established during FY 05-06; initial revenues to this fund were not received nor recognized until mid January 2006.
14T	Facilities Development and Maintenance	A larger portion of realignment revenue is being booked into this fund than originally budgeted or received in prior years. These funds will be used to fund future year costs associated with the IHSS program as well as facility development projects.
15A	OCDA Santa Ana Heights 1993 Bond Issue	Receipt of approximately \$129K in Miscellaneous Revenue of available cash for distribution to B-13 claimants associated with County's Plan of Adjustment.
15B	CEO Single Family Housing	Received unanticipated revenue.

Source: County agencies/departments

**Variance Explanations for Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

AGENCY/DEPARTMENT		VARIANCE EXPLANATION
15G	Housing and Community Services	HCS budgets as if we were to expend all of our State and Federal revenues during the fiscal year; however, the affordable housing projects and certain Community Development Block Grant projects are multi-year endeavors and will not be completed this fiscal year. Consequently, these revenues will not be realized but at the same time there will be no expenditures incurred until the project is completed. Even though there has been a reduction of revenues, there should be a corresponding reduction in expenditures.
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	Actual revenues from accruals from Funds 172 and 427 were received earlier this fiscal year than previous fiscal year.
173	OCDA Santa Ana Heights - Surplus	Sale of land of approximately \$151,000 in second quarter FY 2006-2007; also receipt of approximately \$35,000 in Miscellaneous Revenue of available cash for distribution to B-13 claimants associated with County's Plan of Adjustment.
590	In-Home Supportive Services Public Authority	Actual revenue for this period was higher in FY 2006-07 due to the FY 2005-06 4th quarter State and Federal Reimbursement being deferred per GASB 33 and booked in FY 2006-07.
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		
GENERAL FUND		
040	Utilities	Increase revenue due to increase utilities costs.
080	Resources And Development Management Department	Variance is due primarily to: Revenue from Charges for Services provided to RDMD Agency budgets is lower than anticipated due to lower reimbursable indirect charges and less direct billable hours. Revenue is only recovered if reimbursable costs are expensed. Note: percentage of FY 06/07 Budget to Actual for Dec 2006 is 21% which is consistent with the FY 05/06 Budget to Actual for Dec 2005 of 23%.
NON-GENERAL FUND		
106	County Tidelands - Newport Bay	Interest and Rents & Concessions higher than anticipated.
108	Dana Point Tidelands	Due to the Dana Point Harbor revitalization project timing, the Department has postponed the issuance of bonds currently budgeted to pay for the project to a later fiscal year. There is a corresponding cost savings related to the project timing. The Department has submitted a second quarter adjustment request removing the bond proceeds from the current budget.
113	Building and Safety	In the 4th Quarter of FY05/06, the Board approved three Building Plan Check Consulting firms to provide services to Planning & Development Services during peak workload periods and extended employee absences. This variance is primarily due to retaining these Plan Check consultants, who are working to reduce a current backlog.
115	Road	Charges for Services revenue from city contracts and from RDMD Agency budgets is lower than anticipated due to deferral of capital projects, interfund billings and road fee reimbursable project revenues are lower than anticipated.
119	Public Library - Capital	A purchase of the Library headquarters was made this year in which a loan was received from the General Fund for \$3,600,000 which shows up as revenue. Revenue on the other capital projects are realized near the end of the year so there are timing differences between this year and last year.
148	Foothill Circulation Phasing Plan	Miscellaneous revenue, where the majority of FCPP project reimbursements are budgeted, are lower than initially anticipated. This is the result of project schedules changing and priorities being readjusted.
277	IWMD - Rate Stabilization	Higher cash balance, interest earnings. Also a smaller transfer in from Fund 299 budgeted/required to meet bond requirements in FY 06/07
279	IWMD - Landfill Post-Closure Maintenance	Larger FY 06/07 budget due to Operating Transfer In from Fund 299 that is projected to occur at fiscal year end to match anticipated increases in Object 2490 Landfill Closure Cost.
280	Airport - Operating Enterprise	Variance is due to timing differences on prepaid airline rents and grant revenues received earlier in the year, compared to year-to-date receipts as of 12/31/05.
286	Brea-Olinda Landfill Escrow	Increased tonnage revenue due to self haul assumption (see also Fund 299 explanation)
299	Integrated Waste Management Department Enterprise	Greater than anticipated tonnage being received. Self haul tonnage was not budgeted for. \$19 per ton revenue being received on self haul tonnage.

Source: County agencies/departments

**Variance Explanations for Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

AGENCY/DEPARTMENT		VARIANCE EXPLANATION
400	Flood Control District	Revenue from the sale of Katella Yard property.
404	Flood Control District - Capital	Received additional subvention revenue due to efforts of Administration's staff with the State and higher than anticipated bankruptcy settlement revenue. Also received revenue for Green River Golf Course operation and interest that was higher than anticipated.
405	Harbors, Beaches and Parks CSA No. 26	Grant accrual reversals higher in FY 06-07 by \$2.5M. Accounts receivables postings for State Grants Prop 40 and 12 are being received now but the full \$3.1M expected has not arrived as of this date.
406	Harbors, Beaches & Parks Capital	This fund did not exist for the first 7 months of last year.
PROGRAM IV - GENERAL GOVERNMENT SERVICES		
GENERAL FUND		
002	Assessor	Revenues and variance reflected as negative are due to timing of Auditor-Controller's accrual reversals each year.
025	County Counsel	County Counsel revenue fluctuates widely from month to month based on the needs of our clients. We anticipate that revenue will be realized above the budgeted amount, but we are unable to predict the amount at this point in the fiscal year.
031	Registrar of Voters	Retroactive reimbursement from HAVA funding for Direct Record Election Voting System equipment.
074	Treasurer-Tax Collector	Variance is due to revenues that have not yet been received, but will recognized later this fiscal year.
NON-GENERAL FUND		
12D	Clerk Recorder's Special Revenue Fund	Due to the changing real estate market, property recordings were lower.
PROGRAM V - CAPITAL IMPROVEMENTS		
GENERAL FUND		
036	Capital Projects	The unfavorable variance is due to the Cogeneration at Central Utility Facility project. Bond proceeds of \$33.5M have been received for the Cogeneration project and have been deposited in Fund 835. Due to project timing and the inability to be reimbursed for encumbrances, it is now anticipated that \$15M will be encumbered in FY 06-07 but only \$5M will be reimbursed in FY 06-07. Full construction costs will be recovered from Fund 835, but revenue will be received in FY 07-08 and FY 08-09.
NON-GENERAL FUND		
104	Criminal Justice Facilities - Accumulative Capital Outlay	The favorable variance is due to increased Court fines (\$119K), increased interest (\$68K), and reimbursement received earlier than last year from Sheriff & Integrated Waste Management for Forensic Science building rent (\$393K). This reimbursement was received in 3rd Qtr FY 05-06 (1/06).
105	Courthouse Temporary Construction	The favorable variance is due to higher Court fines (\$120K) and interest (\$16K). The higher Revenue budget for 06-07 also attributed to variance.
15L	800 MHz CCCS	The Actual as of 12/31/06 is higher than the Budget at 12/31/06 based on Prior Year Actuals due to the realization of Urban Areas Security Initiative (UASI) and Homeland Security (HS) Grant revenue.
486	Ladera CFD 2002-01 Construction	Construction spending has slowed causing higher than anticipated interest earnings.
529	CFD 2004-1 Ladera Construction	Construction spending has slowed causing higher than anticipated interest earnings.
531	Newport Coast AD 01-1 Construction '06 Variables	Construction spending has slowed causing higher than anticipated interest earnings.
554	CFD 2003-1 Ladera Construction	Construction spending has slowed causing higher than anticipated interest earnings.
PROGRAM VI - DEBT SERVICE		
GENERAL FUND		
016	2005 Lease Revenue Refunding Bonds	Revenue increase may be due to increase in first installment of property taxes.

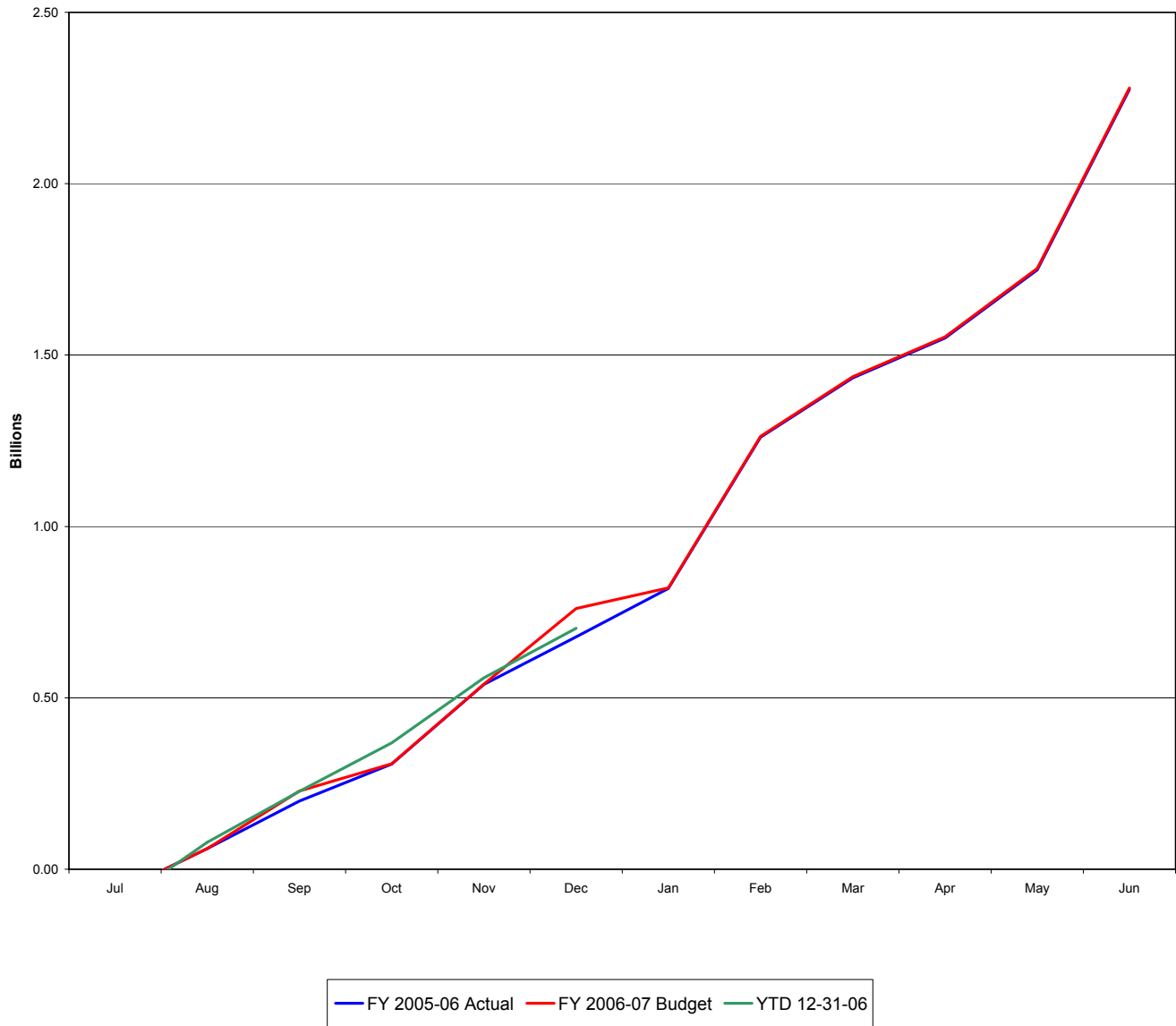
Source: County agencies/departments

**Variance Explanations for Total County Revenue by Fund/Agency
(Excluding FBA and Reserves)**

AGENCY/DEPARTMENT		VARIANCE EXPLANATION
NON-GENERAL FUND		
15J	Pension Obligation Bonds Debt Service	Operating transfers from Fund 15P ended in FY 2005-06, decreasing the interest earnings.
427	OCDA (NDAPP) - Debt Service	Variance is due to an increase in secured property taxes.
433	Golden Lantern Reassessment District 94-1 Debt Service	The final year of debt service was paid early and, as a result, no taxes needed to be set.
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	Construction spending has slowed causing higher than anticipated interest earnings.
507	Irvine Coast Assessment District 88-1 - Debt Service	Interest earnings higher than anticipated.
519	Los Alisos CFD 87-7 - Debt Service	Interest earnings higher than anticipated.
523	Newport Coast AD 01-1 Group 2 Debt Service	This is a new fund.
52T	Newport Coast AD 01-1 Conversion #1 DS	Interest earnings higher than anticipated.
530	CFD 2004-1 Ladera Debt Service	Interest earnings higher than anticipated.
533	CFD 01-1 Ladera - Debt Service	Prior year actuals are abnormally high due to a refunding of this district's bonds.
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	Prior year actuals are abnormally high due to a refunding of this district's bonds.
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	Interest earnings higher than anticipated.
PROGRAM VII - INSURANCE, RESERVES & MISC		
GENERAL FUND		
004	Miscellaneous	The negative variance is due to delayed processing of bi-weekly Journal Vouchers (JV). The JVs for Pay Periods 23 through 26 were not processed as scheduled due to a pre-payment rebate issue with Superior Courts. All delinquent JVs were processed during the month of January.
056	Employee Benefits	The variance is partially due to a change in accounting methodology. Revenue associated with staff support for CAPS and AHRS is now being cost applied rather than collected as revenue. The remaining variance is due to the Wellness Program. Revenue and appropriation funding for the entire fiscal year is included in FY 06-07 budget. The program has not yet been implemented. Negotiations are in progress with a vendor. The revenue shortage is being offset by expenditure savings.
NON-GENERAL FUND		
145	Revenue Neutrality	The positive variance is generated from increased interest revenue due to higher Treasurer yields and a larger cash balance than the prior fiscal year.
289	Information Technology Internal Service Fund	Revenue for this ISF is dependent upon the customers' demand for services. Due to a lower demand than budgeted, expenses were lower; therefore, revenues are lower.
290	Health Maintenance Organization Health Plans ISF	The Revenue and fund balance variance was created due to the conversion of Trust Fund 300, Agency 305 to ISF 290 in Fiscal Year 2005-06. When Fund 290 was established, \$1.6 million was transferred from Trust Fund 300, Agency 305 to the ISF 290. The actuals in FY 06-07 only include the premium revenue.
293	Workers' Compensation Internal Service Fund	The variance is caused by an increase in interest earnings due to a higher cash balance and higher interest rates. Also, there is a timing difference in billings to participants between the two years.
294	Property and Casualty Risk Internal Service Fund	The variance is due to one-time insurance recoveries and reimbursement from IWMD for a liability settlement.
295	Retiree Medical Internal Service Fund	In Aug and Sept 05, funding from ISF 295 was used rather than funding from the RMBR (Retiree Medical Benefit Reserve) fund per Board direction. In FY 06-07 funding from RMBR is being transferred into ISF 295 and is creating an increase in revenue when compared to the trend of last fiscal year. In addition, as part of the Retiree Medical restructuring, the County contribution has increased from 1% to 3.5%. The additional 2.5% is now being collected in Fund 295.
297	Reprographics Internal Service Fund	In the 2nd Quarter of FY06/07 the demand for jobs to be sent out has decreased, these jobs bring in 100% revenue. This ISF Fund is reimbursed by charges for services rendered to various Departments and County Agencies.
29Z	Life Insurance Internal Service Fund	The Revenue and fund balance variance was created due to the conversion of Trust Fund 300, Agency 304 to ISF 29Z in Fiscal Year 2005-06. When Fund 29Z was established, \$2.9 million was transferred from Trust Fund 300, Agency 304 to the ISF 29Z. The actuals in FY 06-07 only include the premium revenue.

Source: County agencies/departments

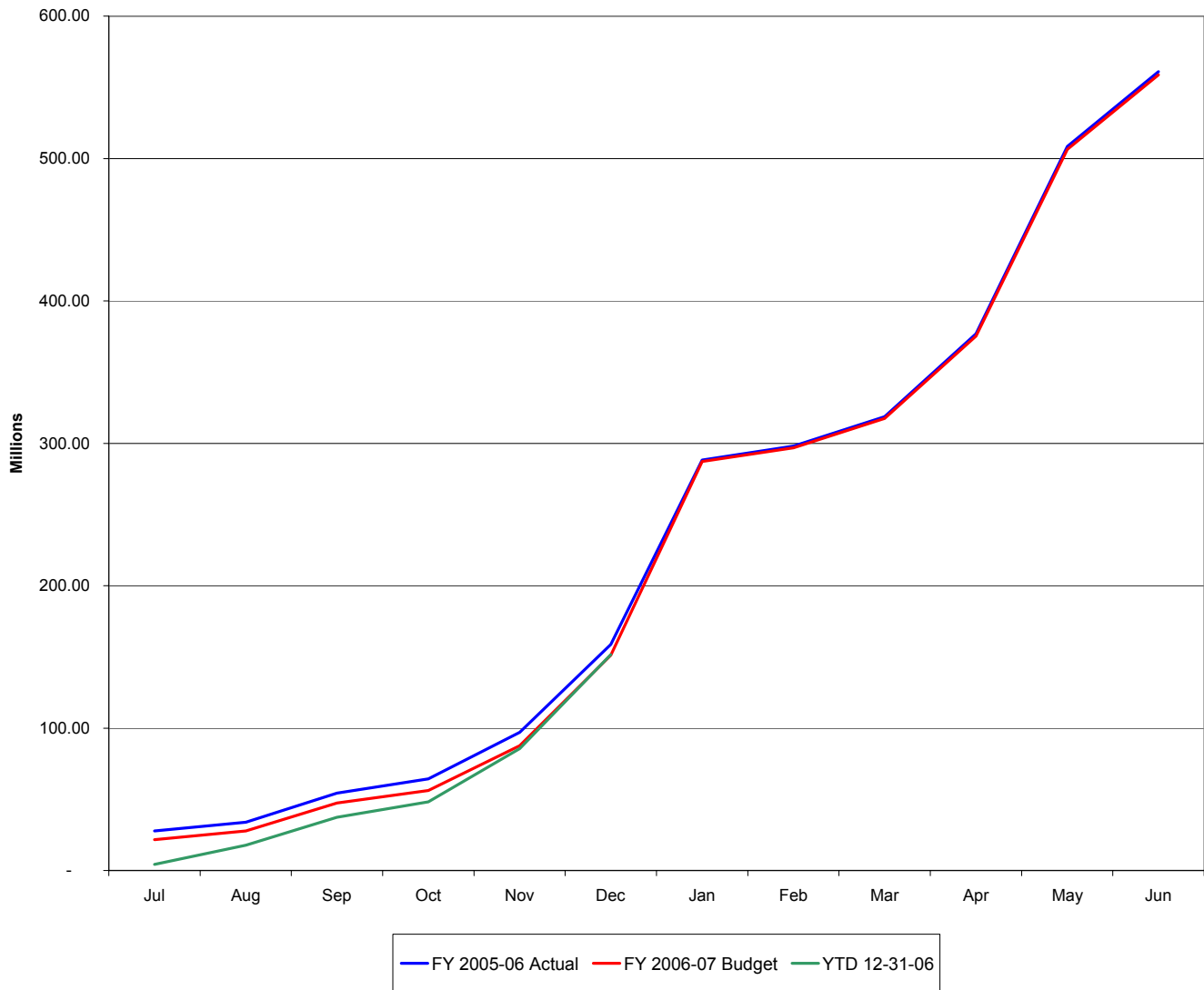
GENERAL FUND REVENUE



	FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 12-31-06 Based on Prior Year Actuals	Actual as of 12-31-06	Variance Actual to Budget as of 12-31-06	Percent Variance Actual to Budget as of 12-31-06
Revenue	2.28	2.28	0.76	0.70	(0.06)	-7.66%
(In Billions of Dollars)						

Source: FS17A101 Revenue Budget to Actual

GENERAL PURPOSE REVENUE

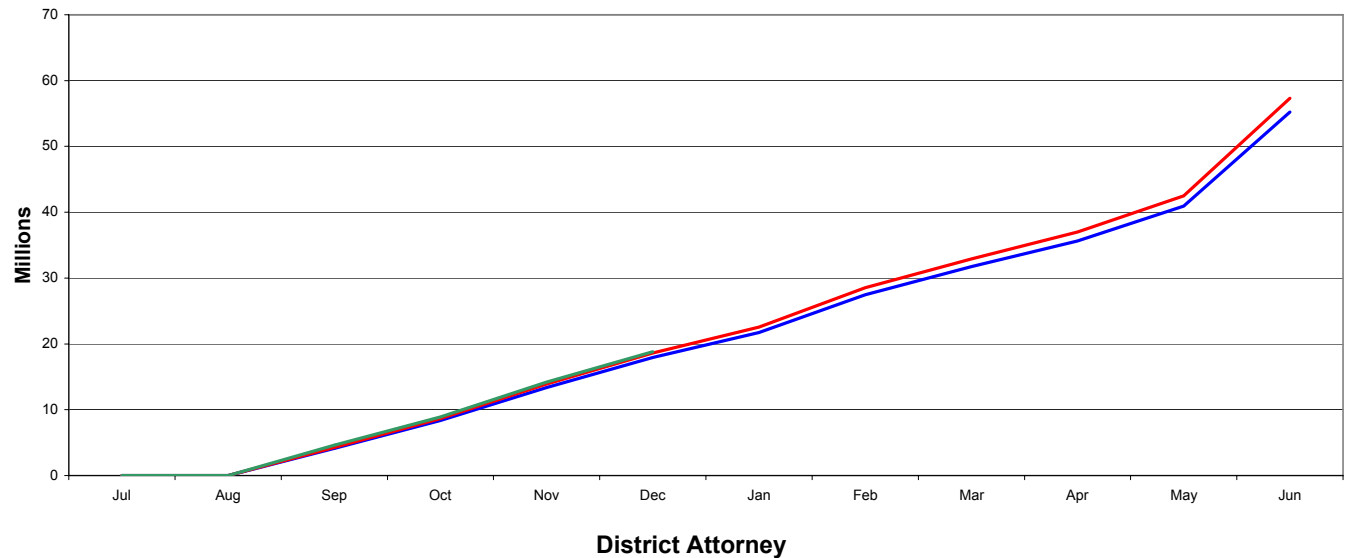
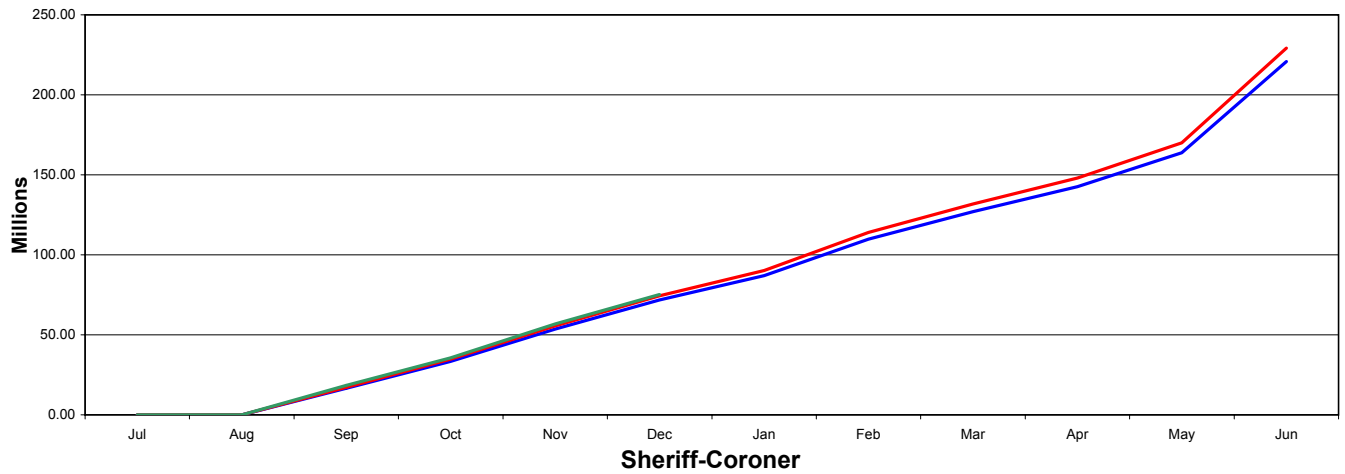


Source	FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 12-31-06 Based on Prior Year Actuals	Actual as of 12-31-06	Variance Actual to Budget as of 12-31-06	Percent Variance Actual to Budget as of 12-31-06
Property Taxes	426.60	449.28	99.95	99.83	(0.12)	-0.12%
Vehicle License Fees (VLF)	78.66	59.51	32.48	26.25	(6.23)	-19.19%
Interest	14.43	14.66	4.87	8.91	4.05	83.09%
Miscellaneous Revenue	16.89	13.88	9.87	8.35	(1.51)	-15.35%
Property Tax Administration	6.89	8.81	0.00	0.00	0.00	N/A
Operating Transfers	5.80	1.21	0.00	2.84	2.84	100.00%
Sales and Other Tax	9.57	9.25	3.74	5.05	1.31	34.91%
Franchises, Rents, Concessions	2.13	2.09	0.29	0.34	0.05	18.52%
Total	560.97	558.69	151.19	151.58	0.39	0.26%

(In Millions of Dollars)

Source: FS17A101 Revenue Budget to Actual

PROPOSITION 172 PUBLIC SAFETY SALES TAX REVENUE



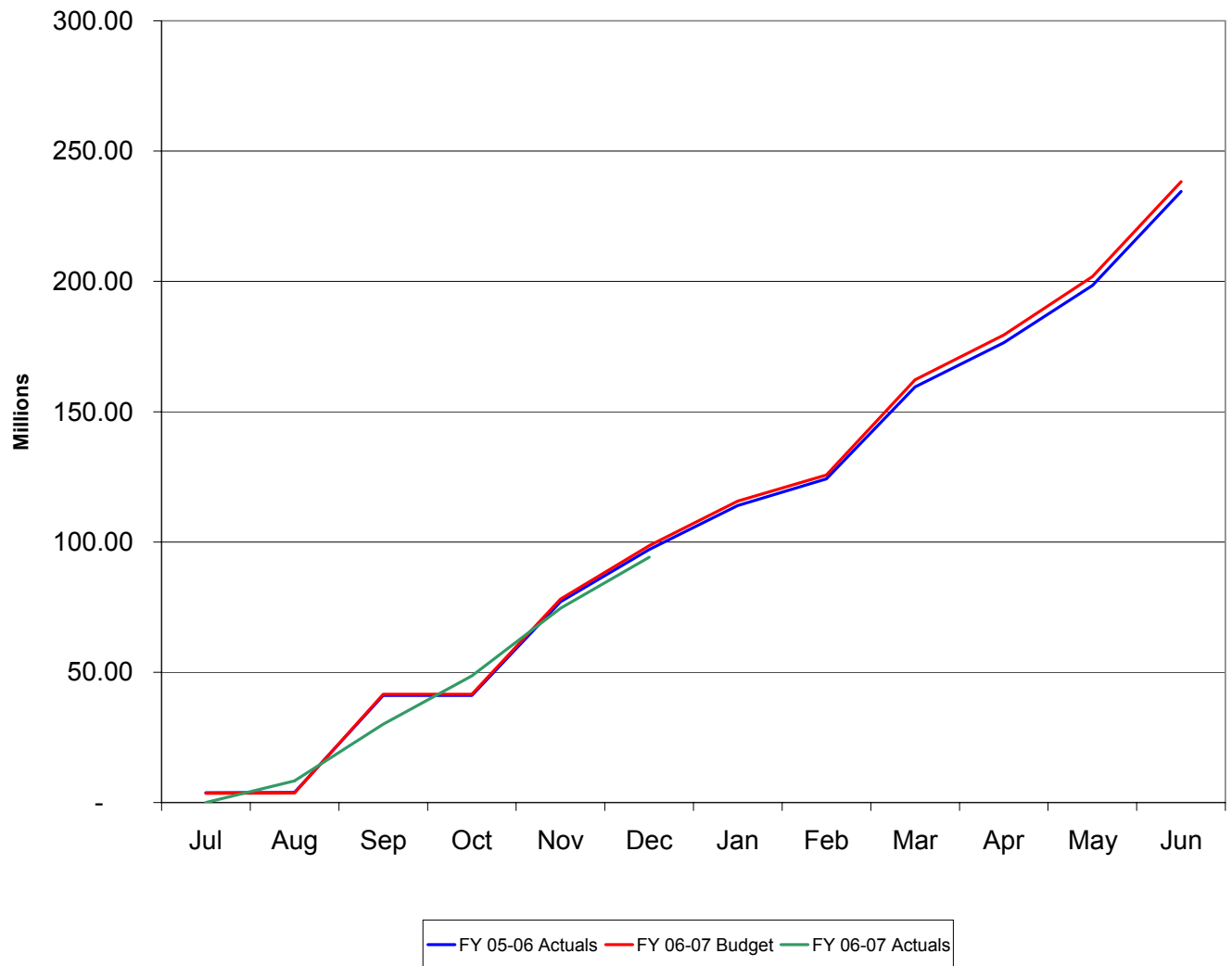
Agency	FY 2005-06	FY 2006-07	Budget	Actual as of 12-31-06	Variance	Percent Variance
	Actual	Current Modified Budget	at 12-31-06 Based on Prior Year Actuals		Actual to Budget as of 12-31-06	Actual to Budget as of 12-31-06
Sheriff-Coroner (060)	220.85	229.29	74.45	75.18	0.73	0.98%
District Attorney (026)	55.21	57.31	18.61	18.79	0.19	1.00%
	276.06	286.60	93.06	93.97	0.92	0.98%
(In Millions of Dollars)						

Notes:

1. Actual YTD as of 12-31-06 reflects sales for the period May 2006 through October 2006.
2. Actual YTD as of 12-31-06 reflects revenue received from the State via Trust Fund 212, Public Safety Augmentation.

Source: FS17A101 Revenue Budget to Actual

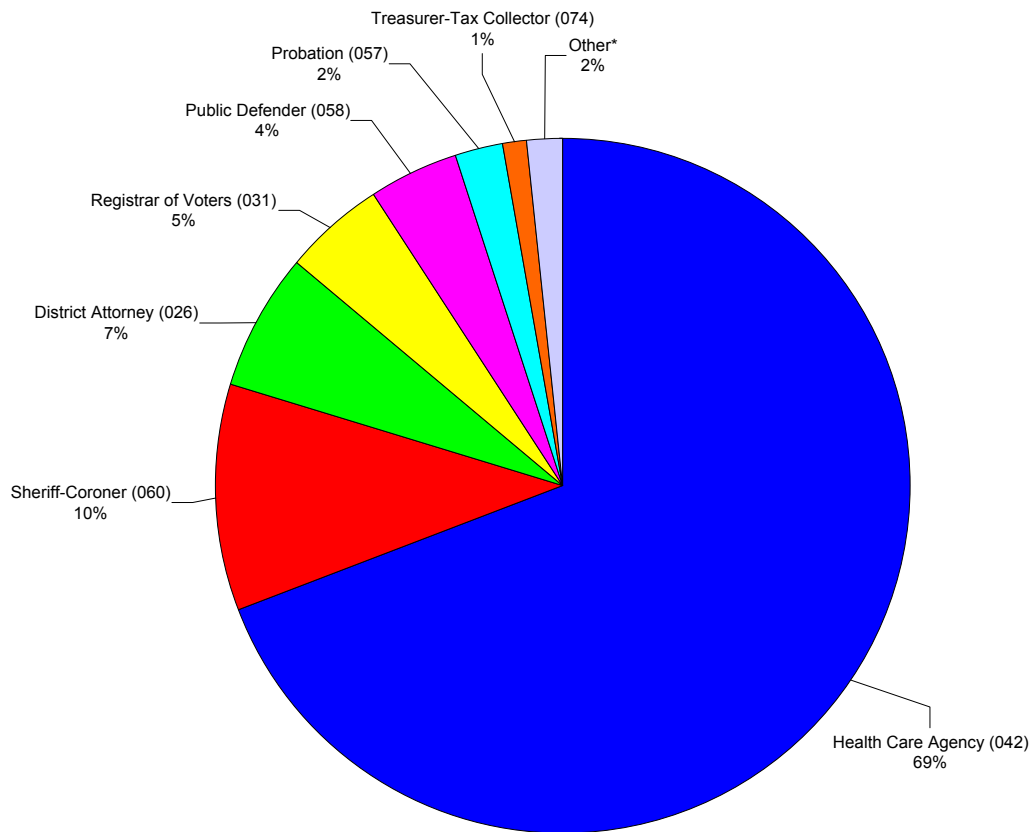
Health and Welfare Realignment Revenue



Agency	FY 2005-06	FY 2006-07	Budget	Actual as of 12-31-06	Variance	Percent Variance
	Actual	Current Modified Budget	at 12-31-06 Based on Prior Year Actuals		Actual to Budget as of 12-31-06	Actual to Budget as of 12-31-06
Health Services (042)	92.65	97.77	45.94	39.73	(6.21)	-13.51%
Mental Health Services (042)	72.20	74.71	23.66	28.58	4.93	20.82%
Social Services (063/064/066/14T)	66.60	62.73	27.86	24.75	(3.11)	-11.17%
Probation (057)	3.13	3.13	1.09	1.07	(0.02)	-1.91%
	234.59	238.34	98.55	94.13	(4.42)	-4.48%
(In Millions of Dollars)						

NOTE: Variance is due to timing of revenue receipts compared to last fiscal year.

SB90 Revenue Owed to the County



Fiscal Year	Health Care Agency (042)*	Sheriff-Coroner (060)	District Attorney (026)	Registrar of Voters (031)	Public Defender (058)	Probation (057)	Treasurer-Tax Collector (074)	Other**	Total by Fiscal Year
94/95	0	146,046	243,569	0	0	28,353	0	0	417,968
95/96	0	203,413	198,859	0	0	17,827	0	0	420,099
96/97	0	428,041	308,784	0	0	49,190	22,496	0	808,511
97/98	54,624	595,968	233,674	0	14,074	46,569	41,910	13,450	1,000,269
98/99	66,375	527,822	204,436	0	0	44,418	41,853	25,977	910,881
99/00	3,712,089	657,596	173,953	26,176	17,950	39,968	48,833	19,954	4,696,519
00/01	(1,314,963)	621,847	429,245	407,937	(11,731)	30,571	59,787	121,145	343,838
01/02	12,098,333	854,843	338,102	477,782	525,526	73,128	45,765	185,537	14,599,016
02/03	22,000,461	1,590,375	934,510	715,319	924,772	320,088	490,247	293,618	27,269,390
03/04	7,031,301	628,662	855,103	1,029,853	812,607	372,656	20,316	247,733	10,998,231
04/05	68,462	481,614	19,258	4,275	23,604	89,934	0	128,333	815,480
05/06***	1,810,507	146,080	409,158	303,274	557,298	245,081	19,342	45,957	3,536,697
Total by Department	45,527,189	6,882,307	4,348,651	2,964,616	2,864,100	1,357,783	790,549	1,081,704	65,816,899

* Amounts for FYs 99-00 through 02-03 include adjustments to remove costs associated with HCA's claims for the Handicapped and Disabled Students Mandate (CH 1747/84), which were disallowed in the State Controller's audit. The total disallowed amount is \$7.3 million.

** Includes Alternate Defense, Auditor-Controller, Resources & Development Management Department, Public Administrator/Guardian, Clerk of the Board, County Executive Office, County Counsel, Internal Audit, John Wayne Airport, Integrated Waste Management Department, Orange County Public Library, Office of Protocol, and Emergency Management

*** 05/06 Amounts are estimates

Source: Auditor-Controller, SB90 Payments Owed to the County of Orange as of June 2006